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Annex IV, TAB I

EXTRACT FROM:

MEMORANDUM FOR: The Comptroller

Attachment 1  
7 May 1952

FROM : The Deputy Comptroller

SUBJECT : Establishment of Technical Accounting Staff

1. As we have discussed on several occasions, it is imperative that we take appropriate steps to establish a staff of high level accountants to accomplish the large amount of staff work of the Comptroller's Office including the many accounting and fiscal procedural studies, developments, and installations, and the necessary inspections which we agree are necessary and for which we have no adequate provision in our present structure.
2. At the present time too much of your and my time is devoted to developing answers to accounting, audit and financial problems that occur daily which involve policy determinations and decisions but which require hours of research and development. The determinations and decisions should be made in most instances by us, but the research and development should be accomplished by staff employees. The Chief of the Finance Division and the Fiscal Division and their immediate assistants also do some of this development work and this results in diverting their time from the supervision of the operations of their Office, and reduces their effectiveness in this respect. Particularly is this true with respect to the Finance Division. The Chief of this Division and his staff have a terrifically difficult responsibility with respect to maintaining accounts properly and currently, accomplishing audits currently and effectively, handling complex financial activities, and rendering meaningful reports and financial statements. The administration of the large number of personnel involved in this work should receive the complete attention of the heads of that office, and staff work should be performed elsewhere in a properly established staff organization.
3. Necessary procedural studies, developments and installations and necessary surveys and inspections are just not being adequately accomplished because there is no staff of accountants developed for this purpose.
4. Our present approach to this latter problem is a very undesirable method of forming task forces which are composed of operating personnel who must be removed from very important finance operations. This is best exemplified by our recent necessity of appointing a task force of Mr. - - - and Mr. - - - to develop and prepare procedures for covert allotment and obligation accounting records and reports. These two men occupy important key positions in the Finance Division, and the Finance Division will be handicapped by being deprived of their services for several months. However, under our present organization, this approach is the only means of accomplishing this very necessary project.

Job Descriptions follow on succeeding pages.

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Attachment 2  
7 May 1952

CURRENT ASSIGNMENTS OF  
TECHNICAL ACCOUNTING STAFF PERSONNEL

1. The GS-14 Accountant is engaged in an extensive project involving the re-writing of Agency regulations. This employee recently completed the Agency [REDACTED] - Fiscal, which has been issued [REDACTED] and is at present preparing fiscal material for inclusion in the revised overt and covert Agency Headquarters regulations which are in process of development by a committee chaired by Mr. ----, Special Assistant to the Deputy Director (Administration). In addition, he performs numerous special studies and assignments for which he is particularly qualified because of his long and valuable Agency experience.

2. Two of the GS-13 Accountants have been continually engaged in a project designed to establish accounting control over Agency property and equipment in use and material stores. It appears that at least one Accountant will be required as a continuing liaison with the Logistics Office after the present project of initially establishing such accounting control is completed. The other Accountant on this project, who recently returned from the FE area, where he collaborated with the Logistics Office task force engaged in establishing inventory control over warehouse stores, is now assigned to an extensive survey of accounting and budgeting functions performed within the operating offices of the Agency.

3. Another of the GS-13 Accountants is assigned to review and recommend necessary revisions in the agent contract payroll operations of the Finance Division. This Accountant is also collaborating with Finance Division personnel in a study designed to establish policy governing the rights, privileges and benefits of military personnel assigned to the Agency and to develop detailed procedures, forms, etc., governing the administration of such benefits. These two projects will require an extensive period to complete. It has become necessary recently to divert this employee's efforts from these projects in order to handle special problems, including (1) the development of a plan for converting all Agency allotment accounting to a new system of allotment account designations required under the revised DD/P organizational structure and (2) the conduct of a survey of the Finance Division's Payroll and Travel Branch and the preparation of a report identifying the principal causes for the then significant back-log in this Branch's work.

4. The other GS-13 Accountant has been assigned to serve in a liaison capacity with the Commercial Division on technical accounting problems affecting proprietary [REDACTED] projects, including the development of systems of accounting for such projects. The field of work in this area is so great that this staff member has been able to date to attend to only the more urgent current problems while the accounting systems and problems of many projects have not received needed attention. The GS-12 Accountant has assisted in this area of work and it appears that the full time services of both of these Staff members will continuously be required in this proprietary and [REDACTED] project accounting area.

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5. The Chief of the Technical Accounting Staff has supervised the activities of the Staff members and participated in discussions of fiscal and accounting problems with the Comptroller, Deputy Comptroller and officials throughout the Agency. He has served for the Deputy Comptroller in liaison with the Project Administrative Planning Staff in the development of Administrative plans, as required by Section 9.4 of the Confidential Funds Regulations; reviewed on a consulting basis for the Deputy Comptroller cost audit reports prepared by the Planning and Field Audit Branch of the Finance Division; assisted in the development of a program to facilitate the recruitment of personnel for comptroller type accounting positions in Agency proprietary projects; and prepared or supervised the preparation of staff studies, Agency notices and correspondence for the Deputy Comptroller, The Comptroller, and others.

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#### JOB DESCRIPTION (PE)

Grade 15 - Ch. TAS (Accountant)

Duties: Responsible for: planning, developing, coordinating, supervising and administering a program involving:

- (1) formulation of current and long range accounting policies and programs involving financial control, accounting and reporting of CIA vouchered and unvouchered funds;
- (2) directing of procedural studies and surveys for the purpose of determining appropriate accounting techniques and methods to be applied;
- (3) preparation of fiscal procedure manuals including accounting, examination and reporting procedures for both vouchered and unvouchered funds;
- (4) installation of difficult and important fiscal and accounting systems, controls, practices and methods in [REDACTED]; 25X1A6a
- (5) analysis and review of the fiscal and accounting operations of CIA accounting and fiscal offices and agents through periodic, regular and special inspections for the purpose of determining compliance with or variance from established fiscal and accounting policies, practices, and procedures;
- (6) devising and recommending appropriate corrective measures with respect to malpractices, errors and inadequacies in fiscal and accounting operations;
- (7) serving in a consulting and advisory capacity as representative of the Comptroller at program policy meetings and conferences at which fiscal policy may be involved;

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- (8) development of work measurement techniques and methods and installation of systems to control and measure production and efficiency of Fiscal and Finance personnel and equipment utilization;
- (9) review and analyze the operations of Fiscal and Finance offices for purpose of determining their compliance with standards of production, the status and volume of workloads, and personnel and equipment needs; and
- (10) perform special duties as assigned.

Grade 14 - Accountant

Duties: Participates in: SAME AS ABOVE

Grade 13 - Accountant - SAME AS GRADE 14

Grade 12 - Accountant - SAME AS GRADE 14

Grade 13 - Accountant (In lieu of position M 192.01)

Duties: As a senior member of the Staff, incumbent is responsible for planning, organizing, and carrying out important assignments such as:

- (a) Developing, modifying and/or revising CIA fiscal and financial regulatory issuances, including development and/or modification of Agency accounting systems and reporting requirements.
- (b) Reviewing Agency regulatory issuances to coordinate from the viewpoint of their relationship to the responsibilities of the Comptroller.
- (c) Planning and conducting accounting surveys of field installations, and installing field station accounting systems, etc.
- (d) Developing, modifying and installing CIA inventory accounting systems for all Agency materials, supplies and equipment.
- (e) Representing the Comptroller in meetings with representatives of the DD/P Staffs and Divisions and with other operating and support offices on administrative plans being formulated for projects and programs, subject to policy guidance from the Chief/TAS.
- (f) Preparing fiscal and accounting procedural manuals, including accounting, examination and reporting procedures for both vouchered and unvouchered funds.
- (g) Installing difficult and important fiscal and accounting systems, controls, practices, and methods [REDACTED]
- (h) Analyzing and reviewing fiscal and accounting operations of CIA accounting and fiscal offices and agents through periodic, regular and special inspections

25X1A6a

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Annex IV, TAB J

## DESCRIPTIVE LIST - CERTAIN TAS PROJECTS

The following is a list of the projects, with a brief description of each, undertaken by the TAS from 1 July 1954 to 30 June 1956, which, in the opinion of the Management Staff, fall within the areas of common interest or whole responsibility of some component of the Agency other than the TAS.

Project  
Number

Description

25X1C4a

8. Review of procedure re deposit with [REDACTED] for procurement - particularly within Office of Logistics.

9. Study responsibility for processing completed proprietary records to permanent safekeeping.

25X1A 13. Regulation [REDACTED] relating to the establishment of a Board of Review re shortages of funds - agents.

24. Study of feasibility and advantages of adopting a basic Index Number for each employee.

28. Study of operations projects to determine the need for Comptroller type personnel in these projects.

39. Development of regulations under PL 497 re collection of indebtedness from personnel.

40. Development of regulation re policy - [REDACTED] - Agency personnel.

25X1A

44. Procedure re retirement and leave records for eligible Agency employees completing Agency sponsored military training.

47. Determine authority and policy re non-appropriated fund activities (commissaries, messes, clubs, etc.).

48. Determine applicability of PL 761 (social security) and PL 767 (unemployment compensation) to CIA - develop procedure.

49. Determine whether restrictions of law and U.S. travel regulations re payment of parking fees apply to CIA.

51. Development of regulation covering tort claims against the Agency.

54. Policy and procedure re payment of foreign post differentials to personnel on detail to clandestine posts.

58. Review (with Audit) accounting system in force at [REDACTED] of 25X1A6a a proprietary.

25X1A 69. Review accounting procedures for Contact Offices and similar [REDACTED] installations re maximum use of vouchered funds. 25X1A6a

72. Revisions to [REDACTED] re overtime and holiday work reporting procedures.

73. Develop regulation re transportation request based on general regulation No. 123 issued by OAO 17 May 1955.

74. Develop regulation re responsibility for processing completed proprietary records to permanent safekeeping.

77. Develop regulation re filing of Field Agent Contracts and Memorandums of Agreement.

78. Preparation of notice re new transportation request form availability.

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<u>Project Number</u>	<u>Description</u>	
	83. Procedure re salary adjustments - agents.	
	84. Survey of Machine Records Division.	
	86. Policy and procedure re payment of territorial post differentials to personnel on detail to classified posts.	
	88. Develop a regulation and procedure for operational loans.	
	104. Review regulations re leave without pay.	25X1A
	109. Develop headquarters [REDACTED] handbooks for property authorization control procedure.	
	115. Prepare new handbook for property authorization and allotment control procedures.	
	125. Recovery of - - - - - proprietary funds retained [REDACTED]	25X1A
	130. Develop a policy for the operation of recreational facilities with respect to charging such facilities for equipment furnished.	
25X1A	131. Study re policy for establishing per diem and mileage allowances for travel within continental U. S.	
	133. Reimbursement procedure for air mail.	
	136. Revision of headquarters regulation [REDACTED] section I, social security.	
	137. Review U. S. regulations and develop Agency regulation re bonding of officers and employees.	
25X1A	143. Revision of [REDACTED] re advances - Agency imprest funds to provide for reference to imprest stamp accounts.	

for the purpose of determining compliance with or variance from established fiscal and accounting policies, practices and procedures.

(i) Devising and recommending appropriate corrective measures with respect to mal-practices, errors and inadequacies in fiscal and accounting operations.

(j) Developing work measurement techniques and methods and installing systems to control and measure production and efficiency of fiscal and finance personnel and equipment utilization.

(k) Reviewing and analysing the operations of fiscal and finance offices and divisions for the purpose of determining their compliance with standards of production, the status and volume of workloads, and personnel and equipment needs.

(l) Maintains liaison with operating offices and officials in connection with the above.

(m) Performs other miscellaneous related duties as required.

NOTE: Items underlined are questioned as to their propriety for the TAS under the Comptroller's charter.